EXHIBIT B

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT Southern	DISTRICT OF New York	PROOF OF CLAIM
Name of Debtor Delphi Mechatronic Systems, Inc.	Case Number 05-44567	
NOTE: This form should not be used to make a claim for an administrative		
of the case. A "request" for payment of an administrative expense may be a Name of Creditor (The person or other entity to whom the debtor owes		
money or property):	anyone else has filed a proof of	
Sumida America Inc.	claim relating to your claim. Attach copy of statement giving	
Name and address where notices should be sent: c/o Jason Metnick	particulars. Check box if you have never	
Masuda, Funai, Eifert & Mitchell, Ltd.	received any notices from the bankruptcy court in this case.	
203 N. LaSalle St., Suite 2500 Chicago, IL 60601	Check box if the address differs from the address on the envelope	
Telephone number: (312) 245-7500	sent to you by the court.	This Space is for Court Use Only
Account or other number by which creditor identifies debtor:	Check here □ replaces	
Delphi Mechatronic System	if this claim a previously ☐ amends	filed claim, dated:
1. Basis for Claim		
★ Goods Sold / Services Performed □ Customer Claim	☐ Retiree benefits as defined in 11 U	
☐ Taxes	Wages, salaries, and compensation Last four digits of SS #:	,
☐ Money Loaned ☐ Personal Injury	Unpaid compensation for services	performed
Other	from to to	(date)
2. Date debt was incurred: 9/12/05, 9/20/05,	3. If court judgment, date obtained	
9/25/05, 9/28/05, 9/29/05	, ,	
4. Total Amount of Claim at Time Case Filed: \$ 2,000.00 (unsecured	(secured) (prior	2,000.00
If all or part of your claim is secured or entitled to priority, also com Check this box if claim includes interest or other charges in addition interest or additional charges.	aplete Item 5 or 7 below.	· ·
5. Secured Claim.	7. Unsecured Priority Claim.	
☐ Check this box if your claim is secured by collateral (including a right of setoff).	☐ Check this box if you have an unse	cured priority claim
Brief Description of Collateral:	Amount entitled to priority \$	
☐ Real Estate ☐ Motor Vehicle ☐ Other	Wages, salaries, or commission	s (up to \$10,000),* carned within 180 uptcy petition or cessation of the
	debtor's business, whichever is	earlier - 11 U.S.C. § 507(a)(3).
Value of Collateral: \$	Up to \$2,225* of deposits town	penefit plan - 11 U.S.C. § 507(a)(4). ard purchase, lease, or rental of
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	§ 507(a)(6).	al, family, or household use - 11 U.S.C.
6. Unsecured Nonpriority Claim \$ 2,000.00	Alimony, maintenance, or suppor child - 11 U.S.C. § 507(a)(7	ort owed to a spouse, former spouse,).
	Taxes or penalties owed to gov	rernmental units-11 U.S.C. § 507(a)(8). Igraph of 11 U.S.C. § 507(a)().
Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or	*Amounts are subject to adjustment on	1/1/07 and every 3 years thereafter with
if c) none or only part of your claim is entitled to priority.	respect to cases commenced on or it is a limits apply to cases filed a	after the date of adjustment. \$10,000 and on or after 4/20/05. Pub. L. 109-8.
8. Credits: The amount of all payments on this claim has been credited	and deducted for the purpose of making	THIS SPACE IS FOR COURT USE ONLY
this proof of claim.		THE STACE IS TON COOK! OSE ONE!
 Supporting Documents: Attach copies of supporting documents orders, invoices, itemized statements of running accounts, contracts, court 		
agreements, and evidence of perfection of lien. DO NOT SEND ORIGIN.		
not available, explain. If the documents are voluminous, attach a summar		
10. Date-Stamped Copy: To receive an acknowledgment of the filing	g of your claim, enclose a stamped, self-	
addressed envelope and copy of this proof of claim Date Sign and print the name and title, if any, of the cr	editor or other person authorized to file	
this claim (attach copy of power of attorney, if an	y): Juson you the teles	
Jason M. Metnick - attorney	in fact	

End of Sales Invoice	Special Instructions UPS GRD A/C #773-808	CD75 S-074-0397 4720-0202 Country of Origin: China	280 CD75-221KC 12766-4 87000	Line Part Number / Quantity Description Customer Part Number Ordered	Payment Terms 30 DAYS AFTER INVOICE DATE Salesperson	Bill To:Delphi Mechatronic System 615 Elca Lane, Suite a Attin: Accounts payable BROWNSVILLE, TX 78521 USA Ship To:Delphi Mechatronic System 615 Elca Lane, Suite a Attin: Accounts Payable BROWNSVILLE, TX 78521 USA	Tel: 847 545-6700 rax: 84/ 545-6720 Whres to: MASALLE BANK NG, CHICAGO, IN ACCT 5800360348, ABA 071000505 TWT'L SWIFT #LASLUS44	•	T. Remit to:
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	ecial Instructions S GRD A/C #773-808	0 CD75-221KC CD75 S-074-0397 4720-0202 Country of Origin: China	e Part Number / Description	Payment Terms 30 DAYS AFTER INVOICE DATE	TO:DELPHI MECHATRONIC SYSTEM 615 BLCA LANE, SUITE A ATTN: ACCOUNTS PAYABLE BROWNSVILLE, TX 78521	847 545-6700 Fax: 847 545-		SUMIDA AMERICA INC.
End of S		12766-4 HCode: 8504.50.8000	Customer Part Number	Salesperson Carrier MID AMERICA DIRECT UPS GRD	gids	Wires co:	Remit to:	
Sales Invoice		8 / 00		FRT COLLECT	TO:DELPHI MECHATRONIC SYSTEM 615 ELCA LANE, SUITE A ATTIN: ACCOUNTS PAYABLE BROWNSVILLE, TX 78521 USA	ASIJUS44	SUMIDA AMERICA INC. 135 S.LASALLE ST., DEPT 5234 CHICAGO, IL 60674-5234, USA	MATERIA
	TAX	<i>u</i>	Quantity Shipped	Tracking AWB# 1Z39826E0360770480	<i>p.</i> 50 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -			
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	Special Ins UPS GRD A/C	280 CD75-2 CD75 S Count	Line Part Number Description	Payment Terms 30 DAYS AFTER	Bill To:DELPH 615 E ATTN: BROWN USA	. C. F. C. T. 127	HOULING MEADO	SUMIDA AMERICA
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Invoice	,. 3	87000	Quantity Quordered s		ONIC SYSTEM SUITE A PAYABLE X 78521	971600505	34 USA	
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	rotal 500.00 USD	500.00	Extended Amount	Ship Date 09/28/2005	31264 \$03000122 08	1 0928000-1 047063	304	Sales Invoice

	Special Instructions UPS GRD A/C #773-808	280 CD75-221KC 12766-4 CD75 S-074-0397 4720-0202 Country of Origin: China	Line Part Number / Customer	Payment Terms 30 DAYS AFTER INVOICE DATE MID AMERICA	Bill To: DELPHI MECHATRONIC SYSTEM 615 ELCA LANE, SUITE A ATTN: ACCOUNTS PAYABLE BROWNSVILLE, TX 78521 USA	6720	1701 GOLF ROAD, TOWER 1, SUITE 1108 ROLLING MEADOWS, IL 60008-4227 USA	
End of Sales Invoice		HCode: 8504.50.8000	Part Number Ordered	CA DIRECT UPS GRD FRT COLLECT	Ship To:DELPHI MECHATRONIC SYSTEM 615 BLCA LANE, SUITE A ATTM: ACCOUNTS PAYABLE BROWNSVILLE, TX 78521 USA	WITES TO: LANALUS SAW, NA, CRICANO, 14 ACCT 5800360348, ABA 071000505 INT'L SWIFT #LASLUS44		Remit to: SUMIDA AMBRICA INC.
The same of the sa	TAX	1000	Quantity Shipped	Tracking 1Z39826E	,			
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	Total 500.00 USD	500.00	Extended Amount	Ship Date 09/19/2005	122	1 919001-3 17063	ř	

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	Special Instructions UPS GRD A/C #773-808	280 CD75-221KC CD75 S-074-0397 4720-0202 Country of Origin: China	-	Line Part Number /	Payment Terms 30 DAYS AFTER INVOICE DATE	ll To:DELPHI MECHATRONIC SYSTEM 615 ELCA LANB, SUITE A ATTN: ACCOUNTS PAYABLE BROWNSVILLE, TX 79521 USA	1: 847 545-6700 Fax: 847 545	1701 GOLF ROAD, TOWER 1, SUITE 1108 ROLLING MEADOWS, IL 60008-4227 USA	SUMIDA AMERICA INC.
and of Sa.		2 HCode: 8504.50.8000	5	Customer Part Number	Salesperson MID AMERICA DIRECT UPS GRD FI	Ship	-6720 Wires to: LASALLE BANK NA, CHICAGO, IL ACCT 5800360348, ABA 071000505 INT'L SWIFT #LASIUS44		Remit to:
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	Total 500.00 USD		E 00 00	Extended Amount	Ship Date 09/29/2005	31264 S03000122 08	2929000-1	349	Sales Invoice

Sumida America Inc. Pre October 8, 2005 Accounts Receivable Due from Delphi April 27, 2006

2,000.00	-					, (): [
						TOTAL	
500.00	005 USD	9/29/2	25006349	SAR	9571-047063	DELPHI MECHATRONIC SYSTEM	31264
	005 USD	9/28/2	25006304	SAR	9571-047063	DELPHI MECHATRONIC SYSTEM	31264
	005 USD	9/25/2	25006185	SAR	9571-047063	DELPHI MECHATRONIC SYSTEM	31264
	005 030	9/20/2	25000000	SAK	9571-047063	DELPHI MECHATRONIC SYSTEM	31264
250.00	005 USD	9/12/2	25005837	SAR	9571-047063	DELPHI MECHATRONIC SYSTEM	31264
Balan	+	Doc Date	Document	Type	Customer Order	Name	Code